

Applicant : William J. Clancey et al.  
Serial No. : 09/855,684  
Filed : May 16, 2001  
Page : 7 of 9

Attorney's Docket No.: 09158-003002

### REMARKS

Claims 15-20 and 22-29 are pending. The applicant draws to the Examiner's attention that claim 21 was canceled by the applicant in the preliminary amendment filed on May 16, 2001. Claims 15-20 and 22 are rejected under 35 U.S.C. §101 for being directed to non-statutory subject matter. Claims 15-20 and 22-23 are rejected under the judicially created doctrine of double patenting, as given in *In re Schneller*. Claim 23 is rejected under 35 U.S.C. § 112, second paragraph, as being indefinite. Claims 15 and 23 have been amended. Claims 24-29 are new. The applicant respectfully traverses the rejections and requests reconsideration in view of the amendments and following remarks.

#### **I. INFORMATION DISCLOSURE STATEMENTS**

Applicant filed an Information Disclosure Statement on May 16, 2001, with the application, and submitted copies of Information Disclosure Statements dated March 1, 1999, and, September 11, 1998, which were submitted in the parent case. Applicant respectfully requests that the Examiner return an initialed copy of the PTO-1449 forms to indicate that the references have been considered, copies of which are enclosed.

#### **II. § 101 STATUTORY SUBJECT MATTER**

The Examiner has rejected claims 15-20 and 22 as being non-statutory subject matter under 35 U.S.C. §101. In particular, the Examiner asserted that the claimed invention lacked a proper nexus to any technological art, and that the claims read on mental computations and manual plotting.

With respect to the Examiner's first assertion, the applicant submits the technological art described in the specification relates to financial reporting, and the claims recite a practical application of the invention in the context of financial reporting. Specifically, claim 15 recites a computer-implemented method of populating a financial statement having columns and rows. The method yields a concrete, tangible and useful result (see MPEP 2106.4.B.2.b.ii) and therefore recites statutory subject matter, i.e., a computer-related process limited to a practical application in the technological arts. Claim 21 recites a computer program residing on a

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Serial No. : 09/855,684  
Filed : May 16, 2001  
Page : 8 of 9

Attorney's Docket No.: 09158-003002

computer-readable medium for causing a processor executing the computer program to generate a formula expression for a cell that is at an intersection of a row and a column in an electronic financial statement. Claim 22 recites a computer program residing on a computer-readable medium for causing a processor executing the computer program to populate an electronic financial statement having columns and rows. As with claim 15, both claims 21 and 22 recite computer programs that yield concrete, tangible and useful results that are a practical application in the art of financial reporting and are therefore statutory subject matter.

With respect to the Examiner's second assertion, that the claims read on mental computations and manual plotting, the applicant has amended claim 15 to clarify that the method claimed is implemented by a computer. Claims 21 and 22 both recite computer programs residing on a computer-readable medium, and more particularly recite functional descriptive material recorded on a computer-readable medium. Such material is statutory, since use of the technology permits the function of the descriptive material to be realized (see MPEP 2106.IV.B.1). The claims are "functional" because they impart functionality when employed as a computer component, namely, generating formula expressions for a cell in a financial statement (Claim 21) and populating cells of a financial statement (Claim 22). As discussed above, such functionality does not lack practical application; the practical application of the functionality is in creating and editing financial statements.

The applicant respectfully submits that claim 15, as amended, and claims 21 and 22 recite statutory subject matter, and are in condition for allowance. The applicant further submits that claims 16-19, which depend from claim 15, are allowable for at least the same reason as claim 15.

### **III. DOUBLE PATENTING: SCHNELLER**

The Examiner rejected claims 15-20 and 22-23 under the judicially created doctrine of double patenting over claims 1-40 of U.S. Patent No. 6,143,563. The applicant respectfully points out that the applicant does not own U.S. Patent No. 6,143,563, but does own U.S. Patent No. 6,134,563. The applicant believes the Examiner made a typographical error, and files herewith a terminal disclaimer in relation to U.S. Patent No. 6,134,563. The applicant would also

Applicant : William J. Clancey et al.  
Serial No. : 09/855,684  
Filed : May 16, 2001  
Page : 9 of 9

Attorney's Docket No.: 09158-003002

like to draw to the Examiner's attention commonly owned U.S. Patent No. 6,292,811. The terminal disclaimer enclosed relates to both the 6,134,563 and 6,292,811 patents.

#### **IV. § 112 DEFINITENESS**

The Examiner has rejected claim 23 under 35 U.S.C. § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which the applicant regards as the invention. In response, claim 23 has been amended to address the Examiner's concerns and is now in condition for allowance.

#### **V. NEW CLAIMS**

Claims 24-29 are new. No new matter has been added. Claims 24-28 depend from claim 22, and are therefore allowable for at least the same reasons as claim 22. Claim 29 is a computer program claim including similar limitations to the computer-implemented method recited in claim 23. The applicant submits that claim 29 is allowable for at least the same reasons as claim 23.